

**STATE OF DELAWARE**  
**OFFICE OF**  
**AUDITOR OF ACCOUNTS**

**DEPARTMENT OF CORRECTION**  
**SUSSEX CORRECTIONAL INSTITUTION**

**TIME REPORTING**

**FOLLOW-UP REPORT TO**  
**SPECIAL INVESTIGATION**

**FIELDWORK END DATE: MAY 6, 2009**

**R. THOMAS WAGNER, JR., CFE, CGFM, CICA**  
**AUDITOR OF ACCOUNTS**

Townsend Building, Suite 1  
401 Federal Street  
Dover, DE 19901  
TELEPHONE 302-739-4241  
FACSIMILE 302-739-2723

[www.state.de.us/auditor/index.htm](http://www.state.de.us/auditor/index.htm)

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# AUDIT AUTHORITY

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Title 29, Del. C. c. 29 authorizes the Auditor of Accounts to file written reports containing:

1. Whether all expenditures have been for the purpose authorized in the appropriations;
2. Whether all receipts have been accounted for and paid into the State Treasury as required by law;
3. All illegal and unbusinesslike practices;
4. Recommendations for greater simplicity, accuracy, efficiency, and economy; and
5. Such data, information, and recommendations as the Auditor of Accounts may deem advisable and necessary.

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# BACKGROUND

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The Office of Auditor of Accounts (AOA) issued a Special Investigation report entitled *Time Reporting* for the Department of Correction (DOC), Sussex Correctional Institution (SCI). The report was dated February 10, 2007. Findings in that report included:

- SCI does not have written policies and procedures regarding compensatory time, including earning, recording, and monitoring compensatory time.
- Documentation supporting compensatory time earned and compensatory time taken was insufficient, did not exist, and/or was inconsistent with information documented on timecards.
- DOC and SCI have standard procedures in place for shift changes; however, these policies are not in agreement .
- Timecards do not accurately reflect the actual hours worked by SCI employees.

AOA conducted this follow-up engagement to determine if the above findings were satisfactorily corrected.

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# OBJECTIVE, SCOPE, AND METHODOLOGY

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## **OBJECTIVE AND SCOPE**

The objective of this follow-up engagement was to identify and evaluate the adequacy of management actions in response to the findings and recommendations included in the Special Investigation report dated February 10, 2007.

The scope of this engagement, a non-audit service, was limited to the findings and recommendations in the aforementioned report. Testing of the status of the previous recommendations was performed for the period from February 1, 2009 through February 14, 2009.

## **METHODOLOGY**

Procedures consisted of interview and inquiry of key personnel, inspection and confirmation of documentation, and observation. The current status of findings and recommendations was reported as follows:

Implemented:	The concern has been addressed by implementing the original or an alternate corrective action.
Not Implemented:	The corrective action has not been initiated.
Partially Implemented:	The corrective action has been initiated but is not complete, and the auditor has reason to believe management fully intends to address the concern.
Withdrawn:	The concern no longer exists because of changes in the Department's processes and/or the auditor has reason to believe the issue is no longer relevant.

# STATUS OF PRIOR YEAR FINDINGS & RECOMMENDATIONS

Finding	Recommendation	Current Year Status
SCI does not have written policies and procedures regarding compensatory time, including earning, recording, and monitoring compensatory time.	SCI should develop policies and procedures regarding compensatory time, including earning, recording, and monitoring.	Implemented
Documentation supporting compensatory time earned and compensatory time taken was insufficient, did not exist, and/or was inconsistent with information documented on timecards.	SCI should (1) maintain adequate supporting documentation for compensatory time earned and taken; (2) require that compensatory time be requested by the employee and approved by a supervisor prior to the actual occurrence of the compensatory time; and (3) require that time cards reflect actual hours worked, including compensatory time, and actual leave taken (e.g., sick, annual, compensatory).	Not Implemented  Compensatory time earned and taken was properly documented and supported. However, sick and annual leave, as well as training, were not properly documented and supported.
DOC and SCI have standard procedures in place for shift changes; however, these policies are not in agreement.	SCI should modify policies and procedures to ensure consistency with DOC policies.	Not Implemented
Timecards do not accurately reflect the actual hours worked by SCI employees.	SCI should (1) consult with its Deputy Attorney General to determine the propriety of pay not reflecting the actual hours worked during a pay period, and (2) research alternative systems of time reporting to include computerized systems. The system should be efficient, effective, and include controls to identify exceptions (e.g., non-reciprocal trades, unapproved leave, unapproved compensatory time, etc.).	Not Implemented

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# DISTRIBUTION OF REPORT

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Copies of this report have been distributed to the following public officials:

The Honorable Jack Markell, Governor, State of Delaware

The Honorable Russell T. Larson, Controller General, Office of the Controller General

The Honorable Joseph R. Biden, III, Attorney General, Office of the Attorney General

Officials of Audited Entities

The Honorable Carl C. Danberg, Commissioner, Department of Correction

Mr. Michael Deloy, Warden, Sussex Correctional Institution

Mr. Michael Brittingham, Deputy Warden, Sussex Correctional Institution